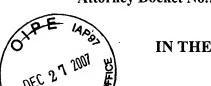
Attorney Docket No.: 033082M239

PATENT



IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Confirmation No.: 8765

--

Shuhei OGAWA, et al.

U.S. Serial No.

10/522,569

Filed

November 17, 2005

Examiner

Allan W. Olsen

Group Art Unit

1763

For

ETCHING METHOD

RESPONSE TO NOTICE OF NON-COMPLIANT AMENDMENT

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

This is in response to a Notice of Non-Compliant Amendment mailed by the U.S. Patent and Trademark Office relative to the above-identified application on December 13, 2007. According to the Notice, the Amendment filed on October 3, 2007 is considered non-compliant because the October 3 Amendment "does not show markups relative to the after final amendment. The after final amendment filed on 07/9/2007 for claim 1 deleted 'by a plasma of an etching . . .' but the amendment filed with the RCE on 10/03/2007 included this deleted text."

According to an Advisory Action mailed on August 14, 2007, the Amendment filed on July 9, 2007 was <u>not</u> entered. Therefore, in the "Listing of Claims" in the Amendment filed on October 3, 2007, the claims did not have to include the revisions made in the July 9 Amendment. Thus, Applicants respectfully submit that the Amendment filed on December 13, 2007 is compliant with 37 CFR 1.121.

Accordingly, Applicants request that the Notice of Non-Compliant Amendment be withdrawn.

Attorney Docket No.: 033082M239 U.S. Serial No.: 10/522,569

Mary a. Montebello (# 33,021)

If any fees under 37 CFR §1.16 or §1.17 are due in connection with this filing, please charge the fees to Deposit Account No. 02-4300, Order No. 033082M239.

Respectfully submitted,

SMITH, GAMBRELL & RUSSELL, LLP

Michael A. Makuch – Registration No. 32,263

1130 Connecticut Avenue, NW - Suite 1130

Washington, DC 20036

Tel: 202 263 4300 Fax: 202 263 4329

Date: December 27, 2007

MAM/MM/cvj